

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

-----x
In re :
EDWARD TOMASZEWSKI : Chapter 13
Debtor. : Case No. 24-12260 (AMC)
-----x

**THE CITY OF PHILADELPHIA'S
OBJECTION TO THE PROPOSED FIRST AMENDED CHAPTER 13 PLAN**

TO THE HONORABLE ASHELY M. CHAN:

AND NOW, comes the City of Philadelphia, (the "City"), a priority creditor in the above-captioned case, by and through its Counsel, Pamela Elchert Thurmond, Senior Attorney, pursuant to Bankruptcy Code §§ 1308 and 1322 and L.B.R. 3015-4, to object to the proposed Chapter 13 plan (the "Plan"), of the above-captioned debtor, (the "Debtor").

The City avers the following in support thereof:

1. On July 1, 2024, the Debtor filed a voluntary petition for Chapter 13 bankruptcy with this Court.
2. On December 19, 2024, the City filed a claim to the amount of Two Hundred Forty One Thousand Nine Hundred Forty-Eight Dollars and Thirty-One Cents (\$241,948.31). The priority tax portion of the claim is One Hundred Seventy-Three Thousand Eight Hundred Thirty-Six Dollars and Sixty-Five Cents (\$173,836.65) for unpaid business taxes pursuant to Section 507(a)(8) of the Bankruptcy Code owed to the City by the Debtor. A copy of the proof of claim filed by the City is attached hereto as Exhibit A.

3. The City's claim also included unliquidated, non-filed business tax returns for Business Income & Receipts Taxes and Net Profit Taxes for which the Debtor was obligated to file returns but had failed to do so.

4. As of January 8, 2024, the Debtor has failed to file the following required tax returns with the City of Philadelphia:

Business Income and Receipts Tax returns for periods: 12/31/2019 to 12/31/2023

Net Profit Tax returns for periods: 12/31/2019 to 12/31/2023

School Income Tax returns for the periods: 12/31/2017 to 12/31/2023

Use & Occupancy returns for the periods: 6/30/2023 to 6/30/2024

5. As neither the Debtor nor another party in interest has objected to the Tax Claim, it is deemed allowed. See 11 U.S.C. § 502(a).

6. On December 9, 2024, the Debtor filed the Plan, which fails to provide for the priority portion of the Tax Claim. A copy of the Plan is attached hereto as Exhibit B.

7. A proposed plan must "provide for the full payment...of all claims entitled to priority" unless the claim holder agrees otherwise. See 11 U.S.C. § 1322(a)(2).

8. The Plan should not be confirmed as the City, a priority tax creditor, has not accepted the plan. See 11 U.S.C. 1325(a)(5)(A).

9. The Plan should not be confirmed as the Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date of the filing of the petition. See 11 U.S.C. § 1308(a).

10. The Plan should not be confirmed until all returns are filed and all taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the Plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: January 9, 2025

By: /s/ Pamela Elchert Thurmond
PAMELA ELCHERT THURMOND
Senior Attorney
PA Attorney I.D. 202054
Attorney for the City of Philadelphia
City of Philadelphia Law Department
Municipal Services Building
1401 JFK Boulevard, 5th Floor
Philadelphia, PA 19102-1595
215-686-0508 (phone)
Email: Pamela.Thurmond@phila.gov